

CERTIFICATE

2020

To the Clerk of Mitchell, State of Kansas

We, the undersigned, officers of

Post Rock District #1

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	2-623	6	1,198,000	522,672	
Debt Service	10-113				
Totals		XXXXXXXXXX	1,198,000	522,672	
Budget Summary		0	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:

Chris Onstad

Alicia Woods

Address:

1007 Throckmorton Hall

1712 Claflin Road

Manhattan, KS 66506

awoods@ksu.edu

Final Assessed Valuation:	County Clerk's Use Only
Mitchell	
Jewell	
Lincoln	
Osborne	
Smith	
Total Assessed Valuation	0
	November 1, 2019 Valuation

Evin Suelth

Haylene F. Lovell

Jim C. Wooley

Art E. Howe

Attest: *B-1*

Chris Onstad

County Clerk



Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Post Rock District #1
Mitchell

will meet on July 26, 2019 at 9:30 a.m. at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

SUPPORTING COUNTIES

Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	772,335	1.630	855,000	1.573	1,198,000	522,672	1.481
Debt Service							
Totals	772,335	1.630	855,000	1.573	1,198,000	522,672	1.481
Less: Transfers	0		0		0		
Net Expenditures	772,335		855,000		1,198,000		
Total Tax Levied	507,895		524,364		xxxxxxxxxxxxxx		
Assessed Valuation:	311,598,955		333,536,242		352,911,919		

Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Post Rock Extension District #1

Post Rock Extension District #1

Page No.

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: **BUDGET HEARING POST ROCK EXTENSION DISTRICT #1**

State of Kansas, Mitchell County, ss.
JAY LOWELL

(First published in the Beloit Call on Friday, July 12, 2019)

NOTICE OF BUDGET HEARING

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Post Rock District #1
Mitchell

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Lease Pur. Princ.	0	0	0
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Post Rock Extension District #1
Post Rock Extension District #1

ys that he is an agent of **THE**
newspaper printed in the State
blished in Beloit, Mitchell
said newspaper is published
least 50 weeks a year and has
more than 5 years prior to this
as been entered at the Beloit,
as second class mail matter;
id circulation on a daily basis
Kansas, and is not a trade,
nal publication; that it is
publish legal notices; that the
of which the attached is true
published 1 consecutive week
wit:

l that a verified statement of
there for is

Lowell
rn to before this *12th*
019

John P. Hamel
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS

My Appl. Exp. *6/17/21*

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 524,364
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 524,364

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+	2,733,483	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	8,467,980	
5b. Personal property 2018	-	8,699,265	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:		611,281	
7. Total valuation adjustment (sum of 4, 5c, 6)		3,344,764	
8. Total estimated valuation July, 1,2019		352,911,919	
9. Total valuation less valuation adjustment (8 minus 7)		349,567,155	
10. Factor for increase (7 divided by 9)		0.00957	
11. Amount of increase (10 times 3)	+	\$ 5,017	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	529,381	
13. Debt service levy in this 2020 budget		0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		529,381	
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025	
16. Consumer Price Index adjustment (3 times 15)	\$	13,109	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	542,490	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Comm Veh
General	524,364	30,231	560	5,564	2,475
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	524,364	30,231	560	5,564	2,475

County Treas Motor Vehicle Estimate

30,231

County Treas Recreational Vehicle Estimate

560

County Treas 16/20M Vehicle Estimate

5,564

County Treas Commercial Vehicle Tax Estimate

2,475

County Treas Watercraft Tax Estimate

341

MVT Factor 0.05765

RVT Factor 0.00107

16/20M Factor 0.01061

Comm Veh Factor 0.00472

Watercraft Factor 0.00065

2020

Post Rock District #1
Mitchell

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Total					0	0	0

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	461,938	469,669	408,477
Receipts:			
Ad Valorem Tax	561,831	524,364	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		35,970	30,231
Recreational Vehicle Tax		614	560
16/20M Vehicle Tax		6,623	5,564
Commercial Vehicle Tax		2,574	2,475
Watercraft Tax		303	341
LAVTR			0
Kansas State University	175,761	175,760	180,180
Non Appropriated Funds - Reimbursable	38,927	45,000	45,000
Other Receipts	3,547	2,600	2,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	780,066	793,808	266,851
Resources Available:	1,242,004	1,263,477	675,328
Expenditures:			
Audit, Bond, Insurance, Legal Fees	11,017	14,000	15,000
Telephone	17,902	22,000	22,000
Rent	200	10,000	15,000
Supplies, Stationary, and Postage	6,916	10,000	10,000
Equipment/Auto Exchange	17,231	20,000	20,000
Ed. Program Support	6,976	15,000	25,000
Travel	22,163	23,000	24,000
Subsistence	6,020	7,000	7,000
Salaries	557,480	557,000	580,000
Employer Contribution Benefits	68,052	82,000	85,000
Nonappropriated - Reimbursable	37,989	45,000	45,000
Equipment Replacement	20,389	50,000	350,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	772,335	855,000	1,198,000
Unencumbered Cash Balance Dec 31	469,669	408,477	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,032,000	1,047,600	1,198,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,198,000
Tax Required			522,672
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			522,672

CPA Summary

Post Rock District #1

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of -1 Ad Valorem Tax			0

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of -1 Ad Valorem Tax			0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

Post Rock District #1

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 352,911,919

Valuation Factor: 352,911.919

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2020 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Post Rock District #1
Enter county name (home county) followed by "County":	Mitchell
Enter names of other supporting counties:	
First	Jewell
Second	Lincoln
Third	Osborne
Fourth	Smith
Enter year being budgeted (YYYY):	2020
CPI - Consumer Price Index Percentage (%):	2.50%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2019 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2019 *Expenditures*	Amount of 2018 Ad Valorem Tax
General	2-623	1,047,600	524,364
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2019 Budgeted Year			524,364
Other (non-tax levy) fund names:			
Total Expenditures for 2019 Budgeted Year			1,047,600

Non-budgeted funds:	
1	
2	
3	
4	
5	

The input for the following comes directly from the 2019 Budget, Budget Summary Page	
General	
Debt Service	
	0
	0

Total	1.630
-------	-------

2017 Tax Rate (2018 Column)
1.630
1.630

Total Tax Levied (2018 budget column):	507,895
Assessed Valuation (2018 budget column):	311,598,955

Outstanding Indebtedness, January 1:	2017	2018
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2018 Ad Valorem Tax	%
	0.00%
0	
0	
0	
0	

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2020 Budget Information:

Assessed Valuation for 2019:	
Mitchell	91,593,663
Jewell	70,997,450
Lincoln	61,152,457
Osborne	62,627,046
Smith	66,541,103
Total Assessed Valuation for 2019	352,911,919
New Improvements for 2019:	
Mitchell	1,141,877
Jewell	545,743
Lincoln	61,854
Osborne	469,026
Smith	544,983
Total New Improvements for 2019	2,733,483
Personal Property - 2019:	
Mitchell	2,106,340
Jewell	1,157,852
Lincoln	996,881
Osborne	2,977,172
Smith	1,249,735
Total Personal Property - 2019	8,467,980
Property that has changed in use for 2019:	
Mitchell	257,085
Jewell	112,537
Lincoln	0
Osborne	158,081
Smith	83,578
Total Property that has changed in use for 2019	611,281
Personal Property - 2018:	
Mitchell	2,134,857
Jewell	1,152,445
Lincoln	1,062,583
Osborne	2,970,919
Smith	1,378,661
Total Personal Property - 2018	8,699,265
Neighborhood Revitalization - 2020:	0

Actual Tax Rates for the 2019 Budget:

Fund	Rate
General	1.573
Debt Service	0.000
0	
0	
Total Tax Rates	1.573

Final Assessed Valuation from the November 1, 2018 Abstract:

Mitchell	87,779,963
Jewell	66,487,500
Lincoln	58,644,104
Osborne	58,912,199
Smith	61,712,476
Total Assessed Valuation from November 1, 2018 Abstract	333,536,242

From the County Treasurer's Budget Information - 2020 Budget Year Estimates:

Motor Vehicle Tax Estimate:	
Mitchell	11,570
Jewell	5,411
Lincoln	4,289
Osborne	5,498
Smith	3,463
Total Motor Vehicle Tax Estimate	30,231
Recreational Vehicle Tax Estimate:	
Mitchell	190
Jewell	114
Lincoln	82
Osborne	111
Smith	64
Total Recreational Vehicle Tax Estimate	560
16/20 M Vehicle Tax Estimate:	
Mitchell	1,556
Jewell	984
Lincoln	912
Osborne	1,029
Smith	1,074
Total 16/20 M Vehicle Tax Estimate	5,564
Commercial Vehicle Tax Estimate:	
Mitchell	1,310
Jewell	228
Lincoln	243
Osborne	324
Smith	308
Total Commercial Vehicle Tax Estimate	2,473
Watercraft Tax Estimate:	
Mitchell	152
Jewell	59
Lincoln	71
Osborne	0
Smith	55
Total Watercraft Tax Estimate	341
LAVIR	0

Computation of Delinquency Taxes:

Delinquency Rate for 2017 Uncollected Taxes and 2018 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Mitchell	1,996	136,137
Jewell	0	0
Lincoln	1,165	92,802
Osborne	79	90,726
Smith	0	0
Total	3,240	319,665

Average Delinquency Rate 1.0%

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.9%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2018 Budget Certificate Page	2018 Expenditure Amounts Budget Authority
Funds	1,032,000
General	
Debt Service	
0	
0	
0	
0	

Note: If the 2018 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.